

# OFFICIAL GAZETTE



## GOVERNMENT OF GOA

*Note: There is one Extraordinary issue to the Official Gazette Series I No. 21 dated 24-8-2001 namely Extraordinary dated 28-8-2001 from pages 543 to 544 regarding Notification from Department of Personnel.*

### GOVERNMENT OF GOA

Department of Law & Judiciary

Legal Affairs Division

#### Notification

10/4/99/LA(Vol.III)PF(1)

The Taxation Laws (Amendment) Act, 2000 (Central Act No. 1 of 2001) which has been passed by the Parliament and assented to by the President of India on 4-1-2001 and published in the Gazette of India, Extraordinary, Part II Section 1 dated 4-1-2001 is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 2nd August, 2001.

#### THE TAXATION LAWS (AMENDMENT) ACT, 2000

AN

ACT

further to amend the Finance Act, 2000 and the Income-tax Act, 1961.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. *Short title.*— This Act may be called the Taxation Laws (Amendment) Act, 2000.

2. *Amendment of section 2.*—In section 2 of the Finance Act, 2000 10 of 2000. (hereinafter referred to as the principal Act),—

(a) in sub-section (4), in clause (b), for the words "ten per cent.", the words "eleven per cent." shall be substituted;

(b) in sub-section (6), in clause (b), for the words "ten per cent.", the words "eleven per cent." shall be substituted;

(c) in sub-section (7), in clause (b), for the words "ten per cent.", the words "eleven per cent." shall be substituted;

(d) in sub-section (8), in the third proviso, in clause (b), for the words "ten per cent.", the words "eleven per cent." shall be substituted;

3. *Amendment of the First Schedule.*— In the First Schedule to the principal Act,—

(a) in Part II, under the heading "Surcharge on income-tax", in clause (b), for the words "ten per cent.", the words "eleven per cent." shall be substituted;

(b) in Part III, in Paragraph E, under the heading "Surcharge on income-tax", for the words "ten per cent.", the words "eleven per cent." shall be substituted;

4. *Amendment of section 234C.*— In section 234C of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), in sub-section (1), in clause (b), after the first proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

43 of 1961.

"Provided further that nothing contained in this sub-section shall apply to any shortfall in the payment of the tax due on the returned income where such shortfall is on account of increase in the rate of surcharge under section 2 of the Finance Act, 2000, as amended by the Taxation Laws (Amendment) Act, 2000, and the assessee has paid 10 of 2000. the amount of shortfall, on or before the 15th day of March, 2001 in respect of the instalment of advance tax due on the 15th day of June, 2000, the 15th day of September, 2000 and 15th day of December, 2000."

5. *Payment of surcharge.*— Notwithstanding anything contained in the Income-tax Act, the surcharge payable under section 2 of, and Part III of the First Schedule to, the principal Act, as amended by this Act,—

(i) in the case of an assessee being a domestic company shall, in respect of the instalment of "advance tax" paid or payable on or before the 15th day of June, 2000, the 15th day of September, 2000 and the 15th day of December, 2000, be payable on or before the 15th day of March, 2001;

(ii) in any case in which income-tax has to be charged under section 175 or sub-section (2) of section 176 of the said Act, shall be payable, in the case of an assessee being a domestic company, only where such income-tax is so charged after the date on which this Act receives the assent of the President.

#### Notification

10/4/99-LA(Vol. III)PF

The Live Stock Importation (Amendment) Ordinance, 2001 (Ordinance No. 5 of 2001) which has been promulgated by the President of India on the Fifty-second year of the Republic and published in the Gazette of India, Extraordinary Part II, Section 1 dated 5th July, 2001 is hereby published for the general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 16th August, 2001.

#### MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 5th July, 2001/Asadha 14, 1923  
(Saka)

#### The Live-stock Importation (Amendment) Ordinance, 2001

No. 5 of 2001

*Promulgated by the President in the Fifty-second Year of the Republic of India.*

An Ordinance further to amend the Live-stock Importation Act, 1898.

Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*— (1) This Ordinance may be called the Live-stock Importation (Amendment) Ordinance, 2001.

(2) It shall come into force at once.

2. *Amendment of preamble.*— In the preamble of the Live-stock Importation Act, 1898 (hereinafter referred to as the principal Act), after the word "livestock", the words "and live-stock products" shall be inserted. 9 of 1898.

3. *Amendment of section 2.*— In section 2 of the principal Act, after clause (c), the following clause shall be inserted, namely:—

'(d) "live-stock products" include meat and meat products of all kinds including fresh, chilled and frozen meat, tissue, organs of poultry, pig, sheep, goat; egg and egg powder; milk and milk products; bovine, ovine and caprine embryos, ova, semen; pet food products of animal origin and any other animal product which may be specified by the Central Government by notification in the Official Gazette.'

4. *Amendment of section 3.*— In section 3 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) A notification issued under sub-section (1) or under section 3A shall operate as if it has been issued under section 11 of the Customs Act, 1962 and the officers of the customs at every port, airport, Inland Container Depot and Land Customs Station shall have the same powers in respect of any live-stock or live-stock product or thing with regard to the importation of which such a notification has been issued and the vessel, aircraft, vehicle and other mode of conveyance containing the same, as they have for the time being in respect of any article the importation of which is regulated, restricted or prohibited by the law relating to customs and the vessel, aircraft, vehicle and other mode of conveyance containing the same; and the enactments for the time being in force relating to customs or any such article or vessel, aircraft, vehicle and other mode of conveyance shall apply accordingly."

5. *Insertion of new section 3A.*— After section 3 of the principal Act, the following section shall be inserted, namely:—

"3A. *Power to regulate importation of live-stock products.*— The Central Government may, by notification in the Official Gazette, regulate, restrict or prohibit, in such manner and to such extent as it may think fit, the import into the territories to which this Act extends, of any live-stock product, which may be liable to affect human or animal health."

K. R. NARAYANAN,  
President.

SUBHASH C. JAIN,  
Secy. to the Govt. of India.

#### Notification

10/4/99-LA(Vol. III) PF(3)

The Appropriation (Railways) (No. 5) Act, 2000 (Central Act No. 3 of 2001) which has been passed by the Parliament and assented to by the President of India on 4-1-2001 and published in the Gazette of India, Extraordinary, Part II, Section 1 dated 4-1-2001 is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 2nd August, 2001.

## THE APPROPRIATION (RAILWAYS) No. 5 ACT, 2000

AN

ACT

*to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2000-2001 for the purposes of Railways.*

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. *Short title.*— This Act may be called the Appropriation (Railways) No. 5 Act, 2000.

2. *Issue of Rs. 30,000 out of the Consolidated Fund of India for the financial year 2000-2001.*— From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of thirty thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2000-2001, in respect of the services relating to Railways specified in column 2 of the Schedule.

3. *Appropriation.*— The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

### THE SCHEDULE

(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
16	Assets—Acquisition, Construction and Replacement—  <u>Other Expenditure</u> Capital..... Railway Funds.....  Total	   4,000 26,000  30,000	   ... ...  ...	   4,000 26,000  30,000